

Proposed Budget

Central Wyoming Regional Water System Joint Powers Board	
Budget Hearing Information	
1500 SW Wyoming Blvd	Location: 1500 SW Wyoming Blvd
Casper, WY 82604	Date: 5/15/2021
307-265-6063	Time: 11:30 AM
Natona County	Budget Prepared by: Toni Allen

S-A BUDGET MESSAGE W.S. 16-4-104(d)

The Central Wyoming Regional Water System (CWRWS) Joint Powers Board (JPB) is a wholesale water provider to nine customers who in turn retail sale water to their individual customers. The JPB has no staff of its own, rather, it contracts with the City of Casper to manage, operate, and maintain the CWRWS on behalf of the JPB.

The Regional Water Budget has two components: 1) Water Treatment Plant Operations Budget which is fully reimbursable to the City of Casper. This budget covers most of the basic operation and maintenance expenditures; and, 2) Regional Water System Agency Budget which includes the Water Treatment Plant Operations Budget as a reimbursable contract expense line item. The Agency Budget also includes user charge revenue, system development charge revenue, outside capital revenue, agency contractual expenditures, debt service expenditures, and new and replacement capital expenditures.

The FY23 Water Treatment Plant Operations budget is 10% greater than the FY22 budget. The increase is attributable in large part to an increase in personnel costs, a significant increase in chemical costs, an increase in energy costs, and increases to non-contract maintenance repair services and machinery repair supplies. The FY23 personnel budget includes the addition of one full time employee (FTE). A new water treatment plant operator position will be created and filled in July 2022. In addition to the new FTE, a plant maintenance supervisor position will be created. This position will be filled by internal promotion without backfilling the vacated position. Personnel expenses will also see increases from a cost of living adjustment, pay raises, and natural progression as employees gain certifications. Supply chain disruptions and transportation system complications have driven up the costs of materials and supplies including chemicals, fuel, energy, and machinery repair parts.

The FY23 Agency Budget is 7.2% greater than the FY22 budget. The Agency Budget assumes water rate revenues based on a five-year average of water sales adjusted for regional growth and rate increases. The FY23 budget anticipates an increase in revenues based on a wholesale water rate increase of 5% and an increase in earned interest on investments due to the recent investments in the WyoStar I and II accounts. Agency Budget expenditures are, in large part, driven by capital projects following a ten-year capital improvement plan. The total amount budgeted for FY23 capital expenditures is \$1,972,000, an increase of \$270,000 from FY22. This amount is in line with what was presented to the JPB in the rate models.

Staff considers the budgeted requests for both operational and capital to be responsible expenses for meeting the Regional Water System's public health and regulatory responsibilities to its customers for the present and for the future while minimizing the amount of wholesale rate increases.

S-B RESERVE DESCRIPTION

CWRWSJPB FY22 Reserve Description

The Central Wyoming Regional Water System Joint Powers Board fund reserves are calculated in accordance with the Regional Water System Fund Reserves Policy as adopted by the Board on February 23, 2021. That policy recommends the reserves be the sum of: a) Operating Reserves - 90 days of budgeted operating expense as calculated from most recent Board approved annual budget; b) Debt Service Reserves - those expenditures required to meet the principal payment obligation related to incurred debt described as the greater of one-year annual principal payments or as mandated through negotiated contractual agreements and/or terms of debt issuance agreements; and c) Capital Reserves - those expenditures incurred to acquire assets that meet the depreciation threshold described as one-year annual depreciation expense as taken from most recent annual audit.

S-C

Names of Board Members	Date of End of Term	Does the district have regular office hours exceeding 20 hours per week?	<input checked="" type="checkbox"/> Yes
H.H. King Jr	12/31/22	<p>If Yes, enter</p> <p>Address of office: 1500 SW Wyoming Blvd</p> <p>City, State, Zip: Casper, WY 82604</p> <p>Phone Number: 307-265-6063</p> <p>Hours Open: 8am-5pm Monday-Friday</p>	
Paul Bertoglio	12/31/24		
Ken Waters	12/31/22		
Steve Freel	12/31/22		
Steve Cathey	12/31/22		
Bruce Knell	12/31/24		
Jai-Ayla Sutherland	12/31/24		
Dan Sabrosky	4/1/25		

Where are the minutes of your board meeting available for public review?
<http://www.wyowater.com>

How and where are the notices of meeting posted for the public?
 advertised in the Casper Star-Tribune; posted on <http://wyowater.com>

Where are the public meetings held?
 Water Treatment Plant Conference Room - 1500 SW Wyoming Blvd., Casper, WY

PROPOSED BUDGET SUMMARY

OVERVIEW		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-1	Total Budgeted Expenditures	\$5,486,002	\$8,974,181	\$6,305,863	\$6,305,863
S-2	Total Principal to Pay on Debt	\$2,481,163	\$2,144,286	\$2,244,084	\$2,244,084
S-3	Total Change to Restricted Funds	\$0	\$0	\$2,608,785	\$2,608,785
S-4	Total General Fund and Forecasted Revenues Available	\$14,206,544	\$12,964,513	\$15,930,608	\$15,930,608
S-5	<i>Amount requested from County Commissioners</i>	\$0	\$0	\$0	\$0
S-6	Additional Funding Needed :			\$0	\$0

REVENUE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-7	Operating Revenues	\$8,348,648	\$7,650,000	\$8,485,740	\$8,485,740
S-8	Tax levy (From the County Treasurer)	\$0	\$0	\$0	\$0
S-9	Government Support	\$168,057	\$0	\$0	\$0
S-10	Grants	\$0	\$0	\$0	\$0
S-11	Other County Support (Not from Co. Treas.)	\$0	\$0	\$0	\$0
S-12	Miscellaneous	\$396,326	\$21,000	\$70,100	\$70,100
S-13	Other Forecasted Revenue	\$0	\$0	\$0	\$0

S-14	Total Revenue	\$8,913,031	\$7,671,000	\$8,555,840	\$8,555,840
FY 7/1/22-6/30/23 Central Wyoming Regional Water System Joint Powers Board					

EXPENDITURE SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-15	Capital Outlay	\$1,281,508	\$4,877,544	\$1,972,000	\$1,972,000
S-16	Interest and Fees On Debt	\$415,888	\$436,648	\$307,574	\$307,574
S-17	Administration	\$52,756	\$80,500	\$83,500	\$83,500
S-18	Operations	\$3,642,145	\$3,480,989	\$3,830,789	\$3,830,789
S-19	Indirect Costs	\$93,705	\$98,500	\$112,000	\$112,000
S-20R	Expenditures paid by Reserves	\$0	\$0	\$0	\$0
S-20	Total Expenditures	\$5,486,002	\$8,974,181	\$6,305,863	\$6,305,863

DEBT SUMMARY		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-21	Principal Paid on Debt	\$2,481,163	\$2,144,286	\$2,244,084	\$2,244,084

CASH AND INVESTMENTS		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
S-22	TOTAL GENERAL FUNDS	\$5,293,513	\$5,293,513	\$7,374,768	\$7,374,768

Summary of Reserve Funds

S-23	Beginning Balance in Reserve Accounts				
S-24	a. Sinking and Debt Service Funds	\$381,685	\$381,685	\$381,685	\$381,685
S-25	b. Reserves	\$2,203,675	\$2,203,675	\$2,203,675	\$2,203,675
S-26	c. Bond Funds	\$0	\$0	\$0	\$0
	Total Reserves (a+b+c)	\$2,585,360	\$2,585,360	\$2,585,360	\$2,585,360
S-27	Amount to be added				
S-28	a. Sinking and Debt Service Funds	\$0	\$0	\$1,862,399	\$1,862,399
S-29	b. Reserves	\$0	\$0	\$746,386	\$746,386
S-30	c. Bond Funds	\$0	\$0	\$0	\$0
	Total to be added (a+b+c)	\$0	\$0	\$2,608,785	\$2,608,785
S-31	Subtotal	\$2,585,360	\$2,585,360	\$5,194,145	\$5,194,145
S-32	Less Total to be spent	\$0	\$0	\$0	\$0
S-33	TOTAL RESERVES AT END OF FISCAL YEAR	\$2,585,360	\$2,585,360	\$5,194,145	\$5,194,145

End of Summary

Budget Officer / District Official (if not same as "Submitted by")

Date adopted by Special District _____

DISTRICT ADDRESS: 1500 SW Wyoming Blvd
Casper, WY 82604

PREPARED BY: Toni Allen

DISTRICT PHONE: 307-265-6063

Prepared in compliance with the Uniform Municipal Fiscal Procedures Act (W.S. 16-4-101 through 124) as it applies.

1/23/19 Form approved by Wyoming Department of Audit, Public Funds Division

Proposed Budget

Central Wyoming Regional Water System Joint Power:
NAME OF DISTRICT/BOARD

FYE 6/30/2023

PROPERTY TAXES AND ASSESSMENTS

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
R-1 Property Taxes and Assessments Received					
R-1.1 Tax Levy (From the County Treasurer)	4001				
R-1.2 Other County Support (see note on the right)	4005				

FORECASTED REVENUE

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
R-2 Revenues from Other Governments					
R-2.1 State Aid	4211				
R-2.2 Additional County Aid (non-treasurer)	4237				
R-2.3 City (or Town) Aid	4237				
R-2.4 Other (Specify) State Loan Proceeds		\$168,057	\$0	\$0	
R-2.5 Total Government Support		\$168,057	\$0	\$0	\$0
R-3 Operating Revenues					
R-3.1 Customer Charges	4650	\$271,399	\$250,000	\$245,000	\$245,000
R-3.2 Sales of Goods or Services	4601	\$8,077,249	\$7,400,000	\$8,240,740	\$8,240,740
R-3.3 Other Assessments	4503				
R-3.4 Total Operating Revenues		\$8,348,648	\$7,650,000	\$8,485,740	\$8,485,740
R-4 Grants					
R-4.1 Direct Federal Grants	4201				
R-4.2 Federal Grants thru State Agencies	4201				
R-4.3 Grants from State Agencies	4211				
R-4.4 Total Grants		\$0	\$0	\$0	\$0
R-5 Miscellaneous Revenue					
R-5.1 Interest	4501	\$2,238	\$6,000	\$70,000	\$70,000
R-5.2 Other: Specify <u>Misc. Revenue</u>	4503	\$394,088	\$15,000	\$100	\$100
R-5.3 Other: Additional					
R-5.4 Total Miscellaneous		\$396,326	\$21,000	\$70,100	\$70,100
R-5.5 Total Forecasted Revenue		\$8,913,031	\$7,671,000	\$8,555,840	\$8,555,840
R-6 Other Forecasted Revenue					
R-6.1 a. Other past due as estimated by Co. Treas.	4004				
R-6.2 b. Other forecasted revenue (specify):					
R-6.3	4500				
R-6.4	4500				
R-6.5					
R-6.6 Total Other Forecasted Revenue (a+b)		\$0	\$0	\$0	\$0

Proposed Budget

Central Wyoming Regional Water System Joint Powers

FYE 6/30/2023

NAME OF DISTRICT/BOARD

CAPITAL OUTLAY BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
E-1 Capital Outlay					
E-1.1 Real Property	6201				
E-1.2 Vehicles	6210				
E-1.3 Office Equipment	6211				
E-1.4 Other (Specify)					
E-1.5 <u>Building Improvements</u>	6303	\$69,852	\$550,000	\$0	
E-1.6 <u>Other Improvements</u>	6305	\$1,202,260	\$4,058,006	\$1,972,000	\$1,972,000
E-1.7 see additional details		\$9,396	\$269,538	\$0	
E-1.8 TOTAL CAPITAL OUTLAY		\$1,281,508	\$4,877,544	\$1,972,000	\$1,972,000

ADMINISTRATION BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
E-2 Personnel Services					
E-2.1 Administrator	7002				
E-2.2 Secretary	7003				
E-2.3 Clerical	7004				
E-2.4 Other (Specify)					
E-2.5 _____	7005				
E-2.6 _____	7005				
E-2.7 _____					
E-3 Board Expenses					
E-3.1 Travel	6720		\$0	\$2,000	\$2,000
E-3.2 Mileage	7012				
E-3.3 Other (Specify)					
E-3.4 _____	7013				
E-3.5 _____	7013				
E-3.6 _____					
E-4 Contractual Services					
E-4.1 Legal	6212	\$14,963	\$30,000	\$30,000	\$30,000
E-4.2 Accounting/Auditing	6215	\$31,040	\$32,000	\$32,000	\$32,000
E-4.3 Other (Specify)					
E-4.4 <u>Investment fees</u>	6213	\$389	\$500	\$1,500	\$1,500
E-4.5 <u>consulting</u>	6214	\$5,614	\$15,000	\$15,000	\$15,000
E-4.6 see additional details		\$750	\$3,000	\$3,000	\$3,000
E-5 Other Administrative Expenses					
E-5.1 Office Supplies	7031				
E-5.2 Office equipment, rent & repair	7032				
E-5.3 Education	7033				
E-5.4 Registrations	7034				
E-5.5 Other (Specify)					
E-5.6 _____	7035				
E-5.7 _____	7035				
E-5.8 _____					
E-6 TOTAL ADMINISTRATION		\$52,756	\$80,500	\$83,500	\$83,500

Proposed Budget

OPERATIONS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
E-7 Personnel Services					
E-7.1 Wages--Operations	7202				
E-7.2 Service Contracts	7203				
E-7.3 Other (Specify)					
E-7.4 _____	7204				
E-7.5 _____	7204				
E-7.6 _____					
E-8 Travel					
E-8.1 Mileage	7211				
E-8.2 Other (Specify)					
E-8.3 _____	7212				
E-8.4 _____	7212				
E-8.5 _____					
E-9 Operating supplies (List)					
E-9.1 _____	7220				
E-9.2 _____	7220				
E-9.3 _____	7220				
E-9.4 _____	7220				
E-9.5 _____					
E-10 Program Services (List)					
E-10.1 _____	7230				
E-10.2 _____	7230				
E-10.3 _____	7230				
E-10.4 _____	7230				
E-10.5 _____					
E-11 Contractual Arrangements (List)					
E-11.1 Reimbursable Contract	6257	\$3,642,145	\$3,480,989	\$3,830,789	\$3,830,789
E-11.2 _____	7400				
E-11.3 _____	7400				
E-11.4 _____	7400				
E-11.5 _____					
E-12 Other operations (Specify)					
E-12.1 _____	7450				
E-12.2 _____	7450				
E-12.3 _____	7450				
E-12.4 _____	7450				
E-12.5 _____					
E-13 TOTAL OPERATIONS		\$3,642,145	\$3,480,989	\$3,830,789	\$3,830,789

Proposed Budget

Central Wyoming Regional Water System Joint Powers

FYE 6/30/2023

INDIRECT COSTS BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
E-14 Insurance					
E-14.1 Liability	7502				
E-14.2 Buildings and vehicles	7503				
E-14.3 Equipment	7504				
E-14.4 Other (Specify)					
E-14.5 Ins all Liability & Property	7505	\$93,705	\$98,500	\$112,000	\$112,000
E-14.6 _____	7505				
E-14.7 _____					
E-15 Indirect payroll costs:					
E-15.1 FICA (Social Security) taxes	7511				
E-15.2 Workers Compensation	7512				
E-15.3 Unemployment Taxes	7513				
E-15.4 Retirement	7514				
E-15.5 Health Insurance	7515				
E-15.6 Other (Specify)					
E-15.7 _____	7516				
E-15.8 _____	7516				
E-15.9 _____					
E-17 TOTAL INDIRECT COSTS		\$93,705	\$98,500	\$112,000	\$112,000

DEBT SERVICE BUDGET

	DOA Chart of Accounts	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
D-1 Debt Service					
D-1.1 Principal	6501	\$2,481,163	\$2,144,286	\$2,244,084	\$2,244,084
D-1.2 Interest	6510	\$415,888	\$436,648	\$307,574	\$307,574
D-1.3 Fees	6420				
D-2 TOTAL DEBT SERVICE		\$2,897,051	\$2,580,934	\$2,551,658	\$2,551,658

Proposed Budget

Central Wyoming Regional Water System Joint Powers

FYE 6/30/2023

NAME OF DISTRICT/BOARD

GENERAL FUNDS

	DOA Chart of Accounts	End of Year	Beginning	Beginning	Pending Approval
		2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	
C-1 Balances at Beginning of Fiscal Year					
C-1.1 General Fund Checking	1010	\$28,106	\$28,106	\$1,910,714	\$1,910,714
C-1.2 Savings and Investments	15XX	\$5,265,407	\$5,265,407	\$5,464,054	\$5,464,054
C-1.3 General Fund CD Balance	1050		\$0		
C-1.4 All Other Funds	1020		\$0		
C-1.5 Reserves (From Below)		\$2,585,360	\$2,585,360	\$5,194,145	\$5,194,145
C-1.6 Total Estimated Cash and Investments on Hand		\$7,878,873	\$7,878,873	\$12,568,913	\$12,568,913
C-2 General Fund Reductions:					
C-2.1 a. Unpaid bills at FYE	2010				
C-2.2 b. Reserves		\$2,585,360	\$2,585,360	\$5,194,145	\$5,194,145
C-2.3 Total Deductions (a+b)		\$2,585,360	\$2,585,360	\$5,194,145	\$5,194,145
C-2.4 Estimated Non-Restricted Funds Available		\$5,293,513	\$5,293,513	\$7,374,768	\$7,374,768

	DOA Chart of Accounts
SINKING & DEBT SERVICE FUNDS	1070

	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
C-3				
C-3.1 Beginning Balance in Reserve Account (end of previous year)	\$381,685	\$381,685	\$381,685	\$381,685
C-3.2 Date of Reserve Approval in Minutes: 2/23/2021				
C-3.3 Amount to be added to the reserve			\$1,862,399	\$1,862,399
C-3.4 Date of Reserve Approval in Minutes: 2/23/2021				
C-3.5 SUB-TOTAL	\$381,685	\$381,685	\$2,244,084	\$2,244,084
C-3.6 Identify the amount and project to be spent				
C-3.7 a. _____				
C-3.8 b. _____				
C-3.9 c. _____				
C-3.10 Date of Reserve Approval in Minutes: _____				
C-3.11 TOTAL CAPITAL OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-3.12 Balance to be retained	\$381,685	\$381,685	\$2,244,084	\$2,244,084

	1090
RESERVES	

	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
C-4				
C-4.1 Beginning Balance in Reserve Account (end of previous year)	\$2,203,675	\$2,203,675	\$2,203,675	\$2,203,675
C-4.2 Date of Reserve Approval in Minutes: 2/23/2021				
C-4.3 Amount to be added to the reserve			\$746,386	\$746,386
C-4.4 Date of Reserve Approval in Minutes: 2/23/2021				
C-4.5 SUB-TOTAL	\$2,203,675	\$2,203,675	\$2,950,061	\$2,950,061
C-4.6 Identify the amount and project to be spent				
C-4.7 a. _____				
C-4.8 b. _____				
C-4.9 c. _____				
C-4.10 Date of Reserve Approval in Minutes: _____				
C-4.11 TOTAL OTHER RESERVE OUTLAY (a+b+c)	\$0	\$0	\$0	\$0
C-4.12 Balance to be retained	\$2,203,675	\$2,203,675	\$2,950,061	\$2,950,061

	1060
BOND FUNDS	

	2020-2021 Actual	2021-2022 Estimated	2022-2023 Proposed	Pending Approval
C-5				
C-5.1 Beginning Balance in Reserve Account (end of previous year)		\$0	\$0	
C-5.2 Date of Reserve Approval in Minutes: _____				
C-5.3 Amount to be added to the reserve				
C-5.4 Date of Reserve Approval in Minutes: _____				
C-5.5 SUB-TOTAL	\$0	\$0	\$0	\$0
C-5.6 Identify the amount and project to be spent				
C-5.7 Date of Reserve Approval in Minutes: _____				
C-5.8 Balance to be retained	\$0	\$0	\$0	\$0
C-5.9 TOTAL TO BE SPENT	\$0	\$0	\$0	\$0